

Region MWR (1) Thru: FY 2006		MWR Standards Assessment (\$Millions)				Assessment	NIBD	Budget Variance	
Rated MWR Function	Standard NIBD \$/%	Budgeted Budget Var	Budgeted NIBD \$/%	Actual NIBD \$/%	Budget Var	Assessment	Key:	≥ 0	≤ 10%
Field Roll-up (MWR USA Revenue removed from Tot Rev for calculation of NIBD %)	≥ 8/4%	± 10/15%							
CAT A NAF (Excludes Unit Activities)	≥ \$0	± 10/15%							
CAT B NAF (Excludes CDS Assessed Below)	≥ \$0	± 10/1							
Child Development Services (CDS)	≥ \$0								
Clubs, Theme, and FBE	≥ 8/4%								
Golf	≥ 21/10.5%	5%							
Bowling > 12 Lanes	≥ 21/10.5%	± 10/15%							
APF Execution (Cumulative)	3 RD QTR ≥ 65/60% FY ≥ 90/80%			Execution					
CPMC + NAFMC Local Execution	NTE NIBD ± Transfer Limitation and Solvency ≥ 1:1	Actual vs Budget ≥ 70/50%		Execution				Budgeted \$	0.000 M
Solvency (Cash/Debt)	≥ 1:1 & ≤ 2:1			End of Period				NIBD Limit \$	0.000 M
								Executed \$	0.000 M

FY06 REGION MWR STANDARDS

CASH GENERATION FOR REINVESTMENT

STANDARD:

**NIBD % IS GREATER THAN OR EQUAL TO
8 PERCENT OF NET REVENUE;
VARIANCE IS WITHIN 10% OF BUDGET**

**NIBD \geq 8% OF
NET REVENUE**

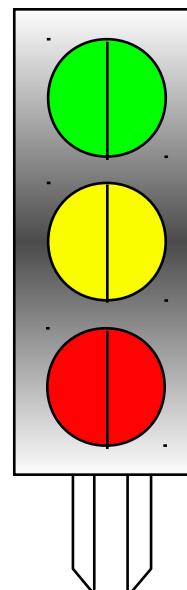
**NIBD \geq 4% AND
 $<$ 8% OF
NET REVENUE**

**NIBD $<$ 4% OF
NET REVENUE**

BUDGET VARIANCE \leq 10%

**BUDGET VARIANCE
 $>$ 10% AND \leq 15%**

BUDGET VARIANCE $>$ 15%



Capital Reinvestment

Assessment

Evolution of MWR Financial Standards

	Pay a CRA Expense of . . .	Achieve NIBD of . . .	Total Cash Created
FY 95	-0-	5 %	5 %
FY 96	2 %	5 %	7 %
FY 97	3 %	5 %	8 %
FY 98	2 3 %	7 6 %	9 %
FY 99	2 3 %	8 7 %	10 %
FY 00	2 3 %	8 7 %	10 %
FY 01	2 %	8 %	10 %
FY 02	* 2 %	8 %	*** 10 %
FY 03	* 2 %	8 %	*** 10 %
FY 04	** 3 %	8 %	*** 8 %
18 Feb 97 FY 05	** 3 %	8 %	*** 8 %
FY 06	** 3 %	8 %	*** 8 %

* CFSC AFRCs will pay 3% CRA

** CFSC AFRCs ONLY. CRA for MWR and Supplemental Mission Funds discontinued.

*** CFSC ARFCs ONLY Cash Created 11%.

FY06 REGION MWR STANDARDS

CATEGORY A

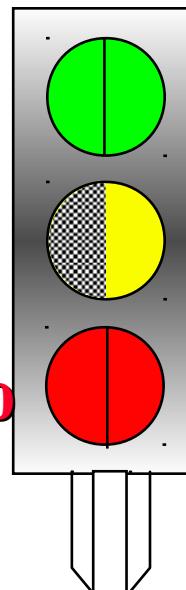
NAF STANDARD:

NIBD IS BREAK EVEN OR POSITIVE FOR
CATEGORY A PROGRAMS IN THE AGGREGATE*;
VARIANCE IS WITHIN $\pm 10\%$ OF BUDGET

NIBD
 ≥ 0

N/A

NIBD < 0



BUDGET VARIANCE $\leq 10\%$

**BUDGET VARIANCE
 $> 10\% \text{ AND } \leq 15\%$**

BUDGET VARIANCE $> 15\%$

*** EXCLUDES UNIT ACTIVITIES**

FY06 REGION MWR STANDARDS

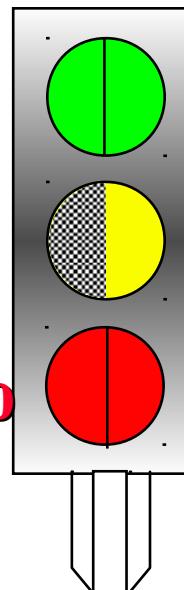
CATEGORY B

NAF STANDARD:
**NIBD IS BREAK EVEN OR POSITIVE FOR
CATEGORY B PROGRAMS IN THE AGGREGATE*;
VARIANCE IS WITHIN \pm 10% OF BUDGET**

**NIBD
 ≥ 0**

N/A

NIBD < 0



**BUDGET VARIANCE \leq
10%**

**BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$**

**BUDGET VARIANCE $>$
15%**

*** EXCLUDES CHILD DEVELOPMENT SERVICES**

FY06 REGION MWR STANDARDS

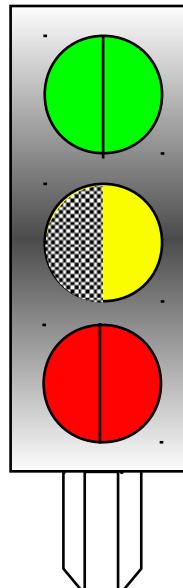
CDS STANDARD

STANDARD:
**NIBD IS BREAKEVEN OR POSITIVE FOR
CDS PROGRAMS IN THE AGGREGATE
(PROGRAM CODES, PC, PD, PG, PL, QL, QM,
& JG); VARIANCE IS WITHIN \pm 10% OF
BUDGET**

NIBD \geq ZERO

N/A

NIBD < ZERO



BUDGET VARIANCE \leq 10%

**BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$**

BUDGET VARIANCE $> 15\%$

FY06 REGION MWR STANDARDS

EACH CATEGORY C PROGRAM*

STANDARD:

**NIBD IS EQUAL TO OR GREATER THAN ZERO;
VARIANCE IS WITHIN \pm 10% OF BUDGET**

NIBD \geq ZERO

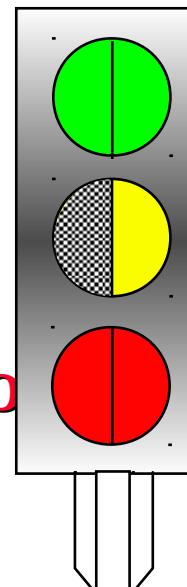
BUDGET VARIANCE \leq 10%

N/A

**BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$**

NIBD $<$ ZERO

**BUDGET VARIANCE $>$
15%**



* EXCEPT GOLF, BOWLING > 12 LANES, CLUBS, THEME & FBE PROGRAMS

FY06 REGION MWR STANDARDS

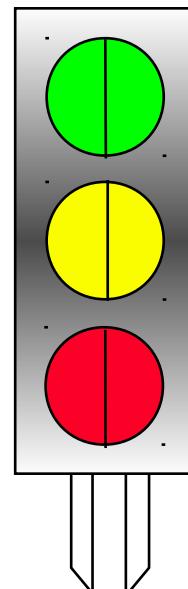
CLUBS, THEME & FBE

STANDARD:
NIBD % IS EQUAL TO OR GREATER THAN 8%;
VARIANCE IS WITHIN \pm 10% OF BUDGET

NIBD \geq 8%

**NIBD \geq 4% AND
 $<$ 8%**

NIBD $<$ 4%



BUDGET VARIANCE \leq 10%

**BUDGET VARIANCE
 $>$ 10% AND \leq 15%**

**BUDGET VARIANCE $>$
15%**

FY06 REGION MWR STANDARDS

GOLF

STANDARD:

**NIBD % IS EQUAL TO OR GREATER THAN 21%;
VARIANCE IS WITHIN \pm 10% OF BUDGET**

NIBD \geq 21%

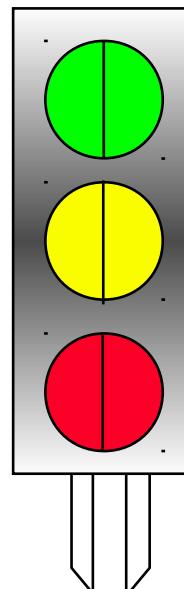
**NIBD \geq 10.5% AND
 $<$ 21%**

NIBD $<$ 10.5%

BUDGET VARIANCE 10%

**BUDGET VARIANCE
 $>$ 10% AND \leq 15%**

**BUDGET VARIANCE $>$
15%**



FY06 REGION MWR STANDARDS

BOWLING - CATEGORY C*

STANDARD:

**NIBD % IS EQUAL TO OR GREATER THAN 21%;
VARIANCE IS WITHIN \pm 10% OF BUDGET**

NIBD \geq 21%

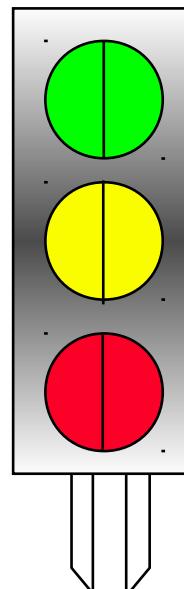
**NIBD \geq 10.5% AND
 $<$ 21%**

NIBD $<$ 10.5%

BUDGET VARIANCE 10%

**BUDGET VARIANCE
 $>$ 10% AND \leq 15%**

**BUDGET VARIANCE $>$
15%**



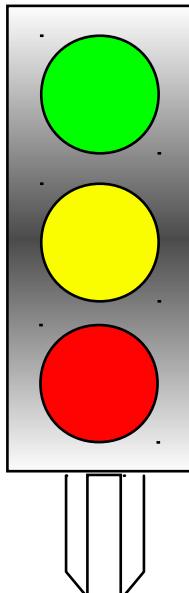
*** BOWLING $>$ 12 LANES**

FY06 REGION MWR STANDARDS

APPROPRIATED FUND EXECUTION

APF EXECUTION:

DIRECT APF SUPPORT FOR MWR AND FAMILY PROGRAMS* WILL BE EXECUTED BETWEEN 65 AND 100 PERCENT AT THIRD QUARTER END, AND BETWEEN 90 AND 100 PERCENT AT THE END OF THE FISCAL YEAR



**≥65% EXECUTION AT END OF 3RD
QTR; 90% EXECUTION AT FY END**

**≥60% AND < 65% EXECUTION AT END OF
≥3RD QTR; 80% AND < 90% EXECUTION AT
FY END
<60% EXECUTION AT END OF 3RD
QTR; < 80% EXECUTION AT FY
END**

*MDEP QDPC, AMS CODES: LA, LB, LC, LD, LE, LH, LI, LJ, LK, LL, LM, LN, LP, LQ, LV, LW, LX, LY, LZ; MDEP QYDP, AMS CODES: 19.29, 19.30, 19.31, 19.32, 19.33, 19.34; MDEP QCCS, AMS CODES: 19.21, 19.22, 19.23, 19.24, 19.25, 19.26, 19.27, 19.28; MDEP QACS AMS CODES: 20.1A, 20.11, 20.12, 20.13, 20.14, 20.15, 20.16, 20.17, 20.18, 20.19, 20.20

FY06 REGION MWR STANDARDS

CPMC/LOCAL PAYMENTS NAFMC EXECUTION

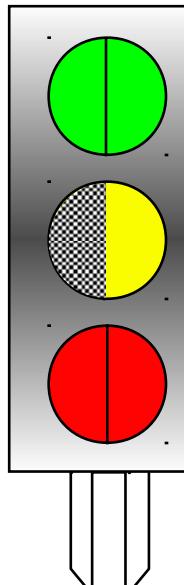
STANDARD:

CPMC* AND LOCAL PAYMENTS FOR NAFMC WILL NOT EXCEED NIBD AT THE ARMY-WIDE LEVEL. 70% OF BUDGETED COMBINED PAYMENTS ARE EXECUTED, PAYMENTS EXECUTED DO NOT EXCEED REGION AGGREGATE NIBD OR AS CHANGED BY "PLUS/MINUS" TRANSFERS.

**EXECUTION* \leq
NIBD**;
CASH TO DEBT $\geq 1:1$**

N/A

**EXECUTION* $>$
NIBD**, OR CASH TO
DEBT $< 1:1$**



**EXECUTED* \geq
70%
OF CPMC
XP~~BUDGET~~ $\geq 50\%$ AND
70% OF BUDGET**

**EXECUTION* $< 50\%$ OR $>$
BUDGET, OR
CASH TO DEBT $< 1:1$**

* INCLUDES PAYMENTS FOR CAPITAL LEASES

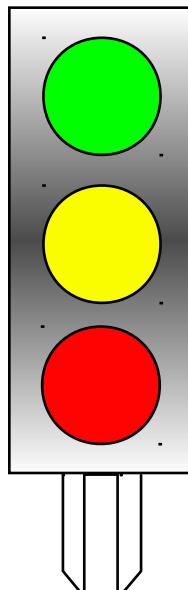
** AS ADJUSTED BY TRANSFER

FY06 REGION MWR STANDARDS

SOLVENCY

STANDARD:

CASH TO DEBT RATIO IS GREATER THAN OR EQUAL TO 1:1 AND LESS THAN OR EQUAL TO 2:1, AND NIBD IS POSITIVE



CASH TO DEBT 1:1 AND 2:1 AND NIBD > 0

**CASH TO DEBT 1:1 AND 2:1 AND NIBD, OR
CASH TO DEBT > 2:1 AND 1**

CASH TO DEBT < 1:1 OR > 4:1

Garrison MWR (1) Thru: FY 2006		Garrison MWR Standards Assessment (\$Millions)				Assessment Key: N/A < 0	NIBD	Budget Variance	
Rated MWR Function	Standard NIBD \$	Budgeted NIBD \$/%	Actual NIBD \$/%	Budget Var	Assessment			Assessment	Remarks
Field Roll-up (MWR USA Revenue removed from Tot Rev for calculation of NIBD %)	≥	A*	± 10/15%						
CAT A NAF (Excludes Unit Activities)	≥	A*	± 10/15%						
CAT B NAF (Excludes CDS Assessed Below)	≥	A*	± 10/15%						
Child Development Services (CDS)	≥	A*	± 10/15%						
Clubs, Theme, and FBE	≥	A*	± 10/15%						
Golf	≥	A*	± 10/15%						
Bowling > 12 Lanes	≥	A*	± 10/15%						
APF Execution (Cumulative)	3 RD QTR ≥ 65/60% FY ≥ 90/80%			Execution					
CPMC + NAFMC Local Execution		Actual vs Budget ≥ 70/50%		Execution				Budgeted \$ 0.000 M	
Solvency (Cash/Debt)	≥ 1:1 & ≤ 2:1			End of Period N/A				Executed \$ 0.000 M	Component of Single Fund

FY06 GARRISON MWR STANDARDS

NET INCOME BEFORE DEPRECIATION

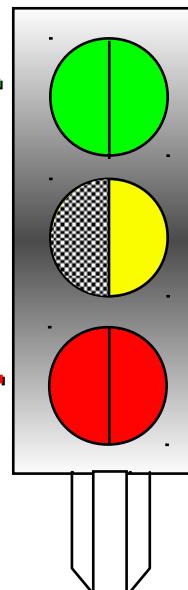
STANDARD:

NIBD \$ ARE EQUAL TO OR GREATER THAN
REGION APPROVED BUDGET
VARIANCE IS WITHIN 10% OF BUDGET

NIBD \geq BUDGET

N/A

NIBD $<$ BUDGET



BUDGET VARIANCE \leq 10%

**BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$**

BUDGET VARIANCE $> 15\%$

FY06 GARRISON MWR STANDARDS

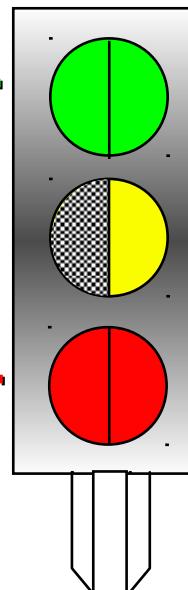
CATEGORY A*

STANDARD:
NIBD \$ ARE EQUAL TO OR GREATER THAN
REGION APPROVED BUDGET
VARIANCE IS WITHIN 10% OF BUDGET

NIBD \geq BUDGET

N/A

NIBD $<$ BUDGET



BUDGET VARIANCE \leq 10%

**BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$**

BUDGET VARIANCE $> 15\%$

*** EXCLUDES UNIT ACTIVITIES**

FY06 GARRISON MWR STANDARDS

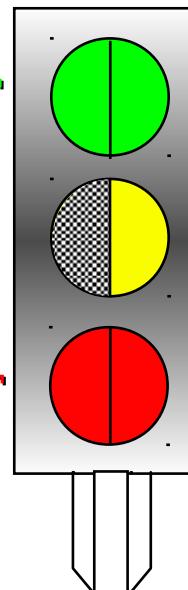
CATEGORY B*

STANDARD:
**NIBD \$ ARE EQUAL TO OR GREATER THAN
REGION APPROVED BUDGET
VARIANCE IS WITHIN 10% OF BUDGET**

NIBD \geq BUDGET

N/A

NIBD $<$ BUDGET



BUDGET VARIANCE \leq 10%

**BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$**

BUDGET VARIANCE $> 15\%$

*** EXCLUDES CHILD DEVELOPMENT SERVICES**

FY06 GARRISON MWR STANDARDS

CDS STANDARD

STANDARD:

**NIBD \$ ARE EQUAL TO OR GREATER THAN
REGION APPROVED BUDGET FOR CDS
PROGRAMS IN THE AGGREGATE
(PROGRAM CODES, PC, PD, PG, PL, QL, QM, & JG);
VARIANCE IS WITHIN \pm 10% OF BUDGET**

NIBD \geq BUDGET

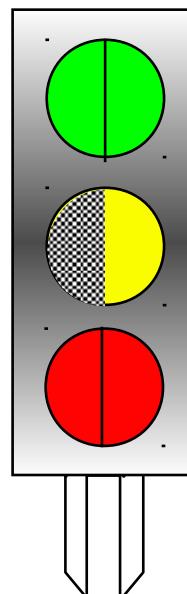
BUDGET VARIANCE \leq 10%

N/A

**BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$**

NIBD $<$ BUDGET

BUDGET VARIANCE $> 15\%$



FY06 GARRISON MWR STANDARDS

EACH CATEGORY C PROGRAM*

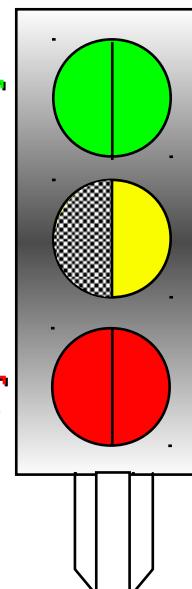
STANDARD:

**NIBD \$ ARE EQUAL TO OR GREATER THAN
REGION APPROVED BUDGET
VARIANCE IS WITHIN 10% OF BUDGET**

NIBD \geq BUDGET

N/A

NIBD $<$ BUDGET



BUDGET VARIANCE \leq 10%

**BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$**

BUDGET VARIANCE $> 15\%$

*** EXCEPT GOLF, BOWLING > 12 LANES, CLUBS, THEME AND FBE PROGRAMS**

FY06 GARRISON MWR STANDARDS

CLUBS, THEME AND FBE

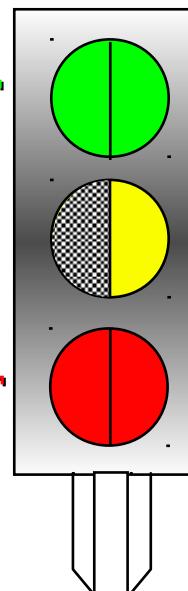
STANDARD:

**NIBD \$ ARE EQUAL TO OR GREATER THAN
REGION APPROVED BUDGET
VARIANCE IS WITHIN 10% OF BUDGET**

NIBD> BUDGET

N/A

NIBD< BUDGET



BUDGET VARIANCE 10%

**BUDGET VARIANCE
> 10% AND \leq 15%**

**BUDGET VARIANCE >
15%**

FY06 GARRISON MWR STANDARDS

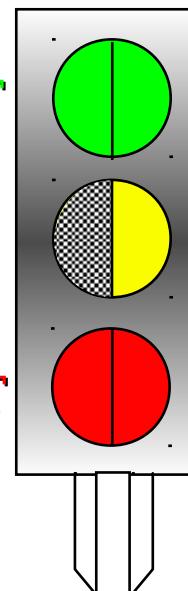
GOLF

STANDARD:
**NIBD \$ ARE EQUAL TO OR GREATER THAN
REGION APPROVED BUDGET
VARIANCE IS WITHIN 10% OF BUDGET**

NIBD > BUDGET

N/A

NIBD < BUDGET



BUDGET VARIANCE 10%

**BUDGET VARIANCE
> 10% AND \leq 15%**

**BUDGET VARIANCE >
15%**

FY06 GARRISON MWR STANDARDS

BOWLING - CATEGORY C*

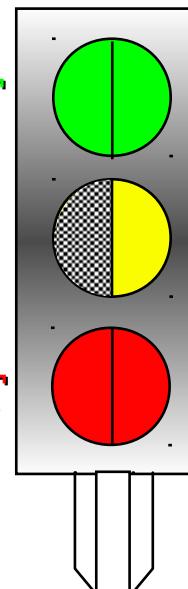
STANDARD:

**NIBD \$ ARE EQUAL TO OR GREATER THAN
REGION APPROVED BUDGET
VARIANCE IS WITHIN 10% OF BUDGET**

NIBD \geq BUDGET

N/A

NIBD< BUDGET



BUDGET VARIANCE \leq 10%

**BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$**

BUDGET VARIANCE $> 15\%$

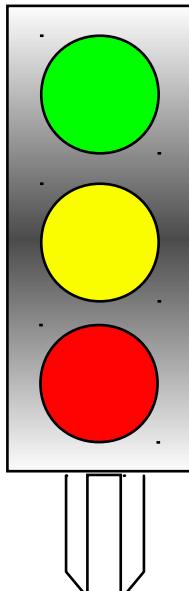
*** BOWLING > 12 LANES**

FY06 GARRISON MWR STANDARDS

APPROPRIATED FUND EXECUTION

APF EXECUTION:

DIRECT APF SUPPORT FOR MWR AND FAMILY PROGRAMS* WILL BE EXECUTED BETWEEN 65 AND 100 PERCENT AT THIRD QUARTER END, AND BETWEEN 90 AND 100 PERCENT AT THE END OF THE FISCAL YEAR



**≥65% EXECUTION AT END OF 3RD
≥QTR; 90% EXECUTION AT FY END**

**≥60% AND < 65% EXECUTION AT END OF
≥3RD QTR; 80% AND < 90% EXECUTION AT
FY END
< 60% EXECUTION AT END OF 3RD
QTR; < 80% EXECUTION AT FY
END**

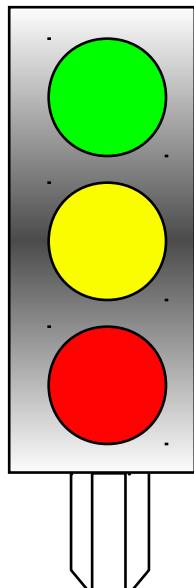
*MDEP QDPC, AMS CODES: LA, LB, LC, LD, LE, LH, LI, LJ, LK, LL, LM, LN, LP, LQ, LV, LW, LX, LY, LZ; MDEP QYDP, AMS CODES: 19.29, 19.30, 19.31, 19.32, 19.33, 19.34; MDEP QCCS, AMS CODES: 19.21, 19.22, 19.23, 19.24, 19.25, 19.26, 19.27, 19.28; MDEP QACS AMS CODES: 20.1A, 20.11, 20.12, 20.13, 20.14, 20.15, 20.16, 20.17, 20.18, 20.19, 20.20

FY06 GARRISON MWR STANDARDS

CPMC/LOCAL PAYMENTS NAFMC EXECUTION

STANDARD:

CPMC*AND LOCAL PAYMENTS FOR NAFMC EQUAL OR GREATER
THAN 70% OF REGION APPROVED BUDGET



EXECUTED* \geq
70%
OF CPMC
EXECUTED BUDGET \geq 50% AND
< 70% OF BUDGET

EXECUTION* IS < 50%
OR > BUDGET

* INCLUDES PAYMENTS FOR CAPITAL LEASES

Region/Garrison		Region/Garrison Lodging Standards Assessment (Millions)					Budget Variance
LODGING (F)							Assessment
Thru: FY 2006							Key:
Rated Function	Standard Bud Variance	Budgeted	Actual	Budget Var	Assessment	Remarks	
NIBD Budget Variance	CPMC * Requirement ± 10/15%				<input type="radio"/>	* CPMC (value necessary in current year for long-range CPMC budget) IAW FY 06 Service Charge Guidance	
CPMC Execution	Actual vs Budget ≥ 90/85%		Execution		<input type="radio"/>	Budgeted \$ 0.000 M	Executed \$ 0.000 M
Solvency (Cash/Debt)	≥ 1:1 & ≤ 2:1					Component of Single Fund	
Occupancy *	≥ 80/70%	± 10/15%			<input type="radio"/>	* Excludes DVQ Assessed Below	
DVQ Occupancy	≥ 75/70%	± 10/15%			<input type="radio"/>		
Average Daily Rate (ADR)	± 10/15%				<input type="radio"/>		
NIBD Per Occupied Room	± 10/15%				<input type="radio"/>		
Revenue Per Occupied Room	± 10/15%				<input type="radio"/>		
Expenses Per Occupied Room	± 10/15%				<input type="radio"/>		

Y06 REGION/GARRISON LODGING STANDARDS

NET INCOME BEFORE DEPRECIATION

STANDARD:

**NIBD IS GREATER THAN OR EQUAL TO CPMC
REQUIREMENT***

BUDGET VARIANCE IS WITHIN \pm 10% OF BUDGET

NIBD \geq CPMC Requirements

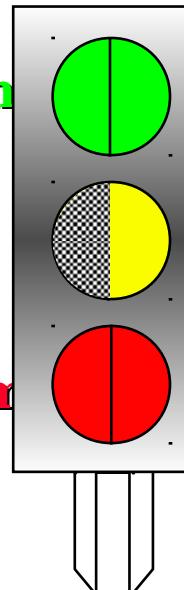
N/A

BUDGET VARIANCE \leq 10%

**BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$**

NIBD $<$ CPMC Requirements

BUDGET VARIANCE $> 15\%$



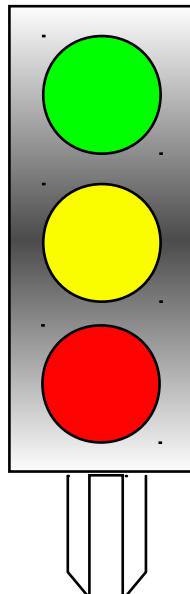
***Value necessary in current year for long-range
CPMC budget**

as adjusted for FY 06 service charge guidance

Y06 REGION/GARRISON LODGING STANDARDS

CPMC EXECUTION

STANDARD:
**CPMC EXECUTION EQUAL OR GREATER THAN
90% OF CPMC BUDGET**



EXECUTE \geq 90% CPMC BUDGET

**EXECUTE \geq 85% OF CPMC
BUDGET,
BUT $<$ 90% CPMC BUDGET**

EXECUTE $<$ 85% OF CPMC BUDGET

Y06 REGION/GARRISON LODGING STANDARDS

OCCUPANCY*

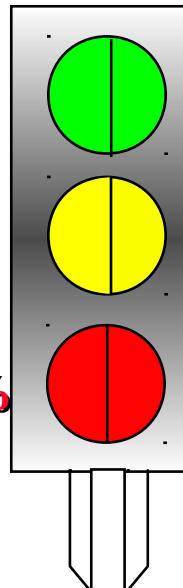
STANDARD:

OCCUPANCY EQUAL OR GREATER THAN 80% OF
AVAILABLE ROOM NIGHTS BASED ON TOTAL
ROOM INVENTORY/BUDGET VARIANCE WITHIN
10%

**OCCUPANCY \geq
80%**

**OCCUPANCY \geq
70%, BUT $< 80\%$**

OCCUPANCY IS $< 70\%$



BUDGET VARIANCE $+\/- \leq 10\%$

BUDGET VARIANCE OF $+\/- >$

10% AND $\leq 15\%$

BUDGET VARIANCE $+\/- > 15\%$

***Excluding DVQs**

Y06 REGION/GARRISON LODGING STANDARDS

DVQ OCCUPANCY

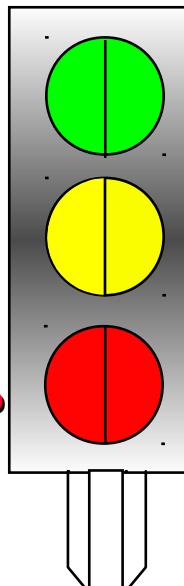
STANDARD:

OCCUPANCY EQUAL OR GREATER THAN 75% OF
AVAILABLE ROOM NIGHTS BASED ON TOTAL
ROOM INVENTORY/BUDGET VARIANCE WITHIN
10%

OCCUPANCY \geq
75%

OCCUPANCY \geq
70%, BUT $< 75\%$

OCCUPANCY IS $< 70\%$



BUDGET VARIANCE $+\/- \leq$
10%

BUDGET VARIANCE OF $+\/- >$

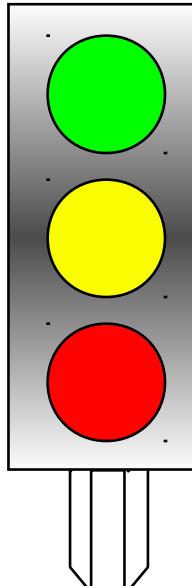
10% AND $\leq 15\%$

BUDGET VARIANCE $+\/- >$
15%

Y06 REGION/GARRISON LODGING STANDARDS

AVERAGE DAILY RATE (ADR)

STANDARD:
ADR IS WITHIN 10% OF THE BUDGET



BUDGET VARIANCE $+/- \leq 10\%$

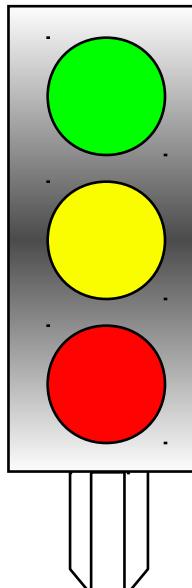
BUDGET VARIANCE OF $+/- > 10\%$ AND $\leq 15\%$

BUDGET VARIANCE $+/- > 15\%$

Y06 REGION/GARRISON LODGING STANDARDS

NIBD PER OCCUPIED ROOM

STANDARD:
NIBD IS WITHIN 10% OF THE BUDGET



BUDGET VARIANCE $+/- \leq 10\%$

BUDGET VARIANCE OF $+/- > 10\%$ AND $\leq 15\%$

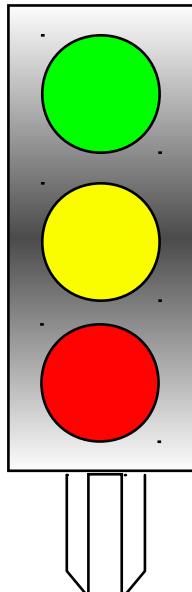
BUDGET VARIANCE $+/- > 15\%$

Y06 REGION/GARRISON LODGING STANDARDS

REVENUE PER OCCUPIED ROOM

STANDARD:

REVENUE IS WITHIN 10% OF THE BUDGET



BUDGET VARIANCE $+$ / $- \leq 10\%$

**BUDGET VARIANCE OF $+$ / $- > 10\%$
AND $\leq 15\%$**

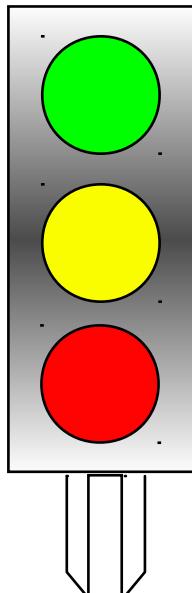
BUDGET VARIANCE $+$ / $- > 15\%$

Y06 REGION/GARRISON LODGING STANDARDS

EXPENSES PER OCCUPIED ROOM

STANDARD:

EXPENSES ARE WITHIN 10% OF THE BUDGET



BUDGET VARIANCE $+$ / $-$ \leq 10%

**BUDGET VARIANCE OF $+$ / $-$ $>$ 10%
AND \leq 15%**

BUDGET VARIANCE $+$ / $-$ $>$ 15%